



# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 2

#### GOVERNMENT OF GOA

##### Department of Revenue

Office of the Secretary (Revenue) & Chief Controlling  
Revenue Authority for the State of Goa

#### Order

35-8-2006-RD

#### [Under 10 (2C) of the Indian Stamp (Goa Amendment) Act, 1997]

*Sub:* Procedure regarding use of Franking Machine by Authorised Vendor.

In exercise of powers conferred under Section 10 (2C) of the Indian Stamp (Goa Amendment) Act, 1997 the undersigned hereby prescribes the procedure to regulate authorisation, use etc. of franking Machines within the State of Goa.

1. *Definitions.*— For the purpose of this procedure, unless there is anything repugnant in the subject or context—

(a) “**Authorised vendor**” shall mean and include:—

(i) any Post Office, which has been duly authorized to vend stamps to the public by using franking machine by the Chief Controlling Revenue Authority or,

(ii) any Nationalised Bank or Scheduled Bank, controlled by the Reserve Bank of India or a A class Co-operative Bank or any Financial Institution or Undertaking

controlled by the Central or the State Government, duly approved by the Chief Controlling Revenue Authority to vend stamps to the public by making use of franking machine.

(b) “**Chief Controlling Revenue Authority**” means such Officer appointed by the State Government under section 2(7A) of the Indian Stamp (Goa Amendment) Act, 1997.

(c) “**Collector**” means as defined under Section 2 of The Goa Land Revenue Code, 1968 and includes any Revenue Officer authorized by Collector not below the rank of a Mamlatdar.

(d) “**Director of Accounts**” shall mean and include any officer so designated in the Directorate of Accounts & also includes any officer of the Directorate of Accounts not below the rank of Joint Director of Accounts who is authorized by the Chief Controlling Revenue Authority.

(e) “**Franking Machine**” shall mean and include any machine so authorized by the Chief Controlling Revenue Authority to denote stamp duty paid on an instrument.

(f) “**Procedure**” means the procedure laid by the Chief Controlling Revenue Authority from time to time, regarding issue of license, renewal of license, maintenance of record and operation and maintenance of machine, etc. under the provision of section 10(2A), 10(2B) and 10(2C) of the Indian Stamp (Goa Amendment) Act, 1997.

(g) **“The single point contact person”** means the authorized representatives appointed by Banks or Financial Institutions or Post Offices etc. responsible to coordinate and interact with the Government and, Directorate of Accounts not below the rank of Regional Head.

(h) **“Working hours”** shall means the hours of work for authorized vendors to carry out his regular business as notified by the controlling/ supervising authority of that authorized vendor.

**2. Scope and extent of use of the franking machine.—**

(a) Authorisation shall be granted to the Post Office, Nationalised, Scheduled or A class Co-operative Banks, or Government/Semi Government financial institutions to conduct the sale of non-judicial stamps by means of franking machine to meet the public demand.

(b) The Office, Bank or Institutions on receipt of authorization shall be entitled to denote stamp duty paid on the instruments with the help of machine in cases where, non-judicial impressed stamps under the Indian Stamp Act, 1899, and rules made thereunder is required.

(c) The Office, Bank or Institute receiving authorization shall be entitled for one percent commission on the amount paid for loading at a time.

**3. Procedure for Authorisation.—**

1. Any eligible person/institute interested in vending stamps through franking machine, shall make an application to the Chief Controlling Revenue Authority, Goa State in Form No. VF-1 enclosed herewith.

Following documents shall accompany with the application form,

(a) Undertaking in Form No. VF-2

(b) Letter for Authorised Bank Personnel VF-3,

(c) Letter of Specimen Signature VF-4,

(d) Status of the Bank/Financial Institution [(Nationalised)/Schedule/A class co-op/ Govern-ment/Semi Government, etc.] with supporting papers and

(e) A letter of supply and quotation from machine vendor.

2. The Chief Controlling Revenue Authority, Goa State if satisfied that,—

(a) the application is made in proper form, proper undertaking, letter of appointment of the authorized bank representative with photo, and letter of specimen signature of authorized signatories with photo is enclosed with the application,

(b) the applicants are eligible to apply, as per Government policy decided from time to time.

(c) If it is necessary to do so in public interest, shall ask the applicant to proceed with the purchase of machine and to pay the necessary authorization fees. On necessary compliance from the applicant the authorization shall be granted:

Provided that, the Chief Controlling Revenue Authority, State of Goa shall always have the right, to limit the authorization for a particular area or to decide the capability of the applicant or for refusing or cancelling an authorization without assigning any reasons thereof.

3. Authorisation fee of Rs. 1000/- (Rupee one thousand only) will be charged for the grant of authorization for use of Machine. Every authorization shall be valid for a period of one calendar year.

4. The “authorized vendor” shall be required to purchase the franking machine directly from the manufacturer or authorized machine vendor. The ownership of the machine, after delivery by the manufacturer shall always vest in the Chief Controlling Revenue Authority, State of Goa, Porvorim, Goa, on behalf of the State of Goa, for purpose other than accounting.

5. No private person, bank, Government or Semi-Government Authority/body undertaking or any firm or company shall possess the machine without the proper authorization inclusive of renewal of authorization from the Competent Authority.

**4. Procedure for loading and re-loading.—**

(1) The authorized vendor shall pay in advance, the money by demand draft or pay order drawn in the name of Director of Accounts, Panaji, Goa, after deducting one per cent

commission on the amount paid for loading. The amount to be loaded at a single instance shall be as prescribed by Chief Controlling Revenue Authority from time to time. Every authorised vendor shall maintain adequate amount loaded in the machine so as to meet the demand of the public.

(2) The authorized vendors if specifically allowed as per terms of licence may recover rupees ten per transaction as service charge from the purchaser of stamps. The facility shall not be available to any vendor who has been allowed loading of machine against credit.

(3) For the purpose of loading/reloading of the machine the amount shall be deposited either by the bankers cheque or by bank draft issued by the Nationalised banks, Scheduled commercial banks, Scheduled banks specified separately or bank drafts or cheques issued by of the Government or Semi Government Organisations like LIC etc., or in any other cases by cheques covered by bank guarantee, for immediate setting/re-setting or issuance of loading code:

Provided that the Offices, Banks or Institutions who are specifically exempted from advance payment, shall make the full payment before next re-loading. The next loading shall be done only after receiving the full amount due after subtracting the one percent commission as specified by the Government. The amount of first loading, the procedure of reloading and the procedure to grant commission shall be as prescribed by the C.C.R.A. from time to time.

(4) The Director of Accounts or any other officer authorized for loading or reloading shall, on confirmation of the payment of the loading amount, hand over the relevant code/pass word to the authorized representative of the authorized Vendor not later than two days from the date of receiving such a request.

(5) The entries in respect of payments made for loading/re-loading, setting/re-setting of/in the meter, adjustments if any and codes issued shall be made by the Authorised representative of the Authorized Vendor and verified by the officer concerned in the relevant books maintained by the authorised vendor and in the concerned office record. The Competent Authority shall attest these entries.

(6) Simultaneously while making the above entries or at the time of attestation of such entries,

the officer concerned shall verify the previous record, with reference to entries of last setting/re-setting and reconcile the discrepancies, if any.

*5. Procedure for use and sale.—*

(1) The authorized vendor shall use the machine only to impress the documents requiring impressed stamps under the provisions of The Indian Stamp Act, 1899 and rules made there under:

Provided that the authorised vendor shall not stamp instruments contradictory to the provisions of The Indian Stamp Act, 1899 as applicable to the State of Goa.

2. The authorised vendor on receipt of the proper amount of stamp duty shall issue the receipt for amount deposited.

3. Below each impression so franked, the authorized signatory responsible for certifying the impression shall before putting his usual signature shall write:

(i) Serial Number in the Sale Register and date.

(ii) Name of the Purchaser and by whom purchased with address.

(iii) Value of stamps in words.

(iv) License/Authorisation No. and signature with the name of the institution & address.

*Note:—* Rubber stamp can be used for fixed matter.

4. Every impression for the purpose of payment of stamp duty shall be made, in such a manner that some portion of the impression shall appear on the writing of the document. Care should be taken so as to check that some important writing such as date etc. is not covered by the impression. Such impression shall be made always on the face of the instrument.

5. There shall be no limitation of amount for a single impression. However if required, several impression may be made to make up the stamp duty required.

6. All the impressions should be bright in colour, clear and distinct and should not be overlapped. The impression of the machine recorded on the instrument, shall not be interfered in any way by anyone.

7. The machine so authorised shall be utilized for franking/impressing stamps, only for which the authorization is granted.

8. The authorized vendor shall maintain a register in Form VF-5 showing instrument wise details of the amount impressed.

9. The authorized vendor shall maintain separate records for each machine.

*6. Procedure for losses and damages.—*

(a) The Government of Goa or the Chief Controlling Revenue Authority, shall not be responsible for any loss or damage caused to the authorized vendor on account of misuse or mishandling of the machine or for any damage caused to the machine on whatsoever ground.

(b) Where by mistake a wrong amount is impressed on the instrument, such impression shall be torn from the instrument and kept in custody of the vendor. A photo copy of the impression shall be pasted in register of Daily postings, which shall be authenticated by the authorized vendor. If the vendor desires to claim adjustment for the unutilized amount he shall at the time of the next resetting, submit the original torn impression pasted on a blank sheet of paper duly attested by the vendor and the representative officer. He shall also submit the daily printout for the day on which such impression was made. The concerned loading officer after satisfying himself shall give a set off equivalent amount of wrong impressions so pasted. In any case such adjustment shall only be made on the first reloading of the meter done, immediately after the instance has taken place. Also entries regarding the set off, shall be entered in the relevant registers maintain for re-setting of the meter simultaneously.

(c) Except for the clause 1 and 2 above the procedure for refund in any other case shall be the same as described in the Indian Stamp Act, 1899 and the rules framed thereunder.

*7. Procedure for renewal of authorisation.—*

1. The authorization shall be treated terminated if it is not renewed in prescribed time limit.

2. The application for renewal shall be made to Competent Authority appointed by the Chief Controlling Revenue Authority. The fees of

Rs. 1000/- per machine, for each renewal shall be paid in the Office of the Competent Authority. The Competent Authority before granting the renewal shall ascertain following things—

(i) Average daily consumption during each of past twelve months.

(ii) Whether there is anything, suspicion about the misuse of the machine.

(iii) Maintenance of relevant records.

(iv) In case of 'A' class Cooperative Banks, other than those declared as scheduled Bank by RBI, shall ascertain whether the above class is maintained. If not the renewal shall depend upon the discretionary powers of the C.C.R.A.

In addition to above he shall also verify the following—

(a) Instances of breaking of seals.

(b) Instances of meter jumping.

(c) A report from the supplier or this authorized dealer as to whether or not the machine is technically sound and in fool proof condition.

In doubtful cases the Competent Authority shall refuse the renewal stating the reasons thereof and the machine along with its record will be taken in the custody of the Competent Authority. At the same time the Competent Authority shall immediately report to the Authorising Authority with the balance amount in the machine. Generally the procedure for renewal shall be completed within three days.

3. In cases where there is suspicion of misuse of machine the same shall be reported to the Authorising Authority immediately. The Authorising Authority on receiving such information, order investigation and enquiry and pass the order whether the authorization shall be continued or not.

(a) When any authority competent to take inspection finds, that, no instrument has been franked/impressed and entry has been made in the relevant register, for a period of more than one month, or has reasons to believe that the turnover is very poor and not up to the expected standards, may issue a notice to the

authorized vendor to surrender the machine to the Competent Authority for verification of the meters and general enquiry. If it is found that the machine was not used without any valid reasons, the Competent Authority shall make a report to Authorising Authority. The Authorising Authority shall if necessary arrange further enquiry. If the authorizing authority is satisfied with the reasons given by the authorised user/vendor, shall order to continue the authorization. However on enquiry if the Authorizing Authority agrees with the report of the Competent Authority shall order the cancellation of the authorization. In such a case the Competent Authority take in custody the machine de-authorise and dispose of the same in the manner given hereinafter.

(b) The authorized vendor shall maintain the record of renewal in Form VF-6.

#### 8. Procedure for repairs.—

1. Any person having custody of the machine, after giving the necessary intimation to the Officer concerned, shall carry out the repairs from the authorized dealer or the manufacturer only. The authorized dealer or the manufacturer shall maintain adequate expert staff to carry out the repairs within reasonable time. He shall at once produce the record, when called by the Authorising Authority or the Competent Authority. Also the authorized dealer or the manufacturer shall provide any information called by the Authorising Authority or the Competent Authority, without any delay.

2. The maintenance, service and cleaning of the machine or any repairs to be carried out inclusive of the replacement of any parts thereof, will be sole responsibility of the authorized vendor, at his own cost and expenses.

3. The procedure for repair of Franking Machine would be as follows-

(i) On the event of failure of the machine, the person responsible for the machine shall, stop the use of the machine immediately.

(ii) The Authorised Vendor shall immediately, in such event, bring the fact to the notice of the Authorising Authority who shall notify the manufacturer or his authorized dealer in this regard.

(iii) Whenever a machine is found to be defective the authorized vendor shall bring the machine to the Competent Authority. The authorized vendor shall make his own arrangements for transportation of the machine to the office of the Competent Authority.

(iv) The Competent Authority on receipt of the machine, shall note and record in the Machine Records Book, register of Postings, and the ledger, the meter readings of the machine.

(v) Also entries shall be made, as to when the machine has been received in defective condition and is being sent to the repairer after removing the machine die, in the Machine Record Book, as well as in the machine Register of Posting and ledger.

(vi) The body lead seals shall be broken in the presence of the Competent Authority and the machine die will be removed and kept in the safe custody of the Competent Authority.

(vii) If the defect of the machine relates to meter also, the meter seal will also be broken in the presence of the Competent Authority. The machine will be taken by the authorized vendor to the manufacturer, thereafter.

(viii) The manufacturer or his authorized dealer should ensure that no machine is repaired unless the machine is received after removing the machine die with suitable entries to this effect in the machine Record Book.

(ix) After the machine has been repaired, the manufacturers or his authorized dealer shall affix his one lead seal and sent the machine to the Competent Authority. The Competent Authority before re-setting the machine, shall check general and proper functioning of the meter. It shall be also ensured at that time, that no leakage of revenue is possible without breaking the seals.

(x) The machine die will be re-fitted thereafter and the meter reading reset in presence of the Competent Authority.

(xi) The machine including meter thereof shall then be re-sealed in the manner explained hereinabove.

(xii) Necessary entries to the effect that the machine has been repaired and re-sealed after

re-fitting the authorization die therein will be made in the machine Records Books ledger and register regarding postings. The meter reading at that time, shall also be recorded in these books.

(xiii) The manufacturer will be required to maintain a register containing the following information:—

(a) Name of authorized vendor;

(b) Model and manufacturing No. of the machine;

(c) Particulars of the authorization for the use of the said machine;

(d) Name of the office through which the machine is received with;

(e) Date;

(f) Date of repair;

(g) Date of dispatch after repair and to whom sent to;

(h) Particulars of the part of the machine;

(i) (i) repaired (ii) replaced;

(j) Signature of the authorized official of the manufacturer or his

(k) Authorized dealer;

(l) Signature of authorized vendor or his representative.

(xiv)(a) The person by whom repairs are carried out, shall also maintain a job card and machine records book in which the particulars of the parts repaired/and replaced shall be noted and sign by him with the date.

(b) The register of the repair and job card are to be preserved for ten years and will be open to check by the authorized official of the Chief Controlling Revenue Authority at any time.

(xv) The reason for delay of more than fifteen days in repairs to the machine should be investigated to find out if there is anything to suspect the misuse of the machine under repair.

(a) The authorized vendor is not authorized to keep with him any unserviceable or worn out machine. Any unserviceable or worn out machine shall be surrendered to the Competent Authority on the next day of its having been rendered as worn out or unfit for use. At the same time authorized vendor shall deposit the authorization with the Competent Authority. The Competent Authority shall ensure that the print heads and users die of the machine surrendered with the machine. This fact will be entered in the record book and ledger pertaining to the machine.

(b) The print heads and users dies of the unserviceable condemned machines will be destroyed personally by the Competent Authority after taking proper approval from the authorizing authority. The destruction shall be made in such a way that there is no scope to re-use any part thereof. He will take suitable note of it in the register for the grant of authorization against the relevant entry under his dated signature.

(c) Whenever any machine becomes unserviceable it will be the responsibility of the authorized vendor concerned or the manufacturer or authorised dealer to bring the facts to the notice of the Competent Authority. The Competent Authority shall then ensure the disposal of the machine in the manner explained in sub para (a) and (b) above.

(d) No user die, print heads or value die of any machine should be replaced without the prior permission of the authorizing authority. For necessary permission the authorized user/ /vendor shall make an application to the authorizing authority through Competent Authority. The Authorizing Authority if being satisfied may grant permission subject to condition that, the part to be replaced shall be surrendered to the Competent Authority well in advance. The Competent Authority shall keep the part so surrender with him and dispose it in the manner explained in sub para (b) above.

#### 9. Maintenance of record.—

1. The authorized vendor shall maintain the following records—

(i) Register of sale of stamps by machine impressions (For authorized vendor only) VF-5.

(ii) Franking machine register regarding posting VF-6.

(iii) Franking machine record book for authorized vendor VF-7.

2. The authorized vendor shall apart from above all time liable to maintained the record and observe the rules of the stamp vendor while conducting of sale of stamps to the public.

10. *Procedure for destruction of hardware.*—

1. The officer competent to renew the licenses, shall take in custody the unlicensed, unused of worn out machines. He shall also maintain a register of such machines received by him for disposal. On confirmation that there remains no dispute regarding the machine acquired, the machine shall be disposed of in such a manner that no part shall be reused in any manner. Intimation to the owner shall be given in advance to witness the destruction process. However the process for destruction shall not be stopped for the attendance of the owner, destruction shall be caused in presence of two witnessess and the representative of the machine vending Company. Necessary note of destruction along with the signatures of persons attending the destruction process shall be recorded in the above register.

2. Apart from above every vendor shall arrange serially the ribbons utilized for franking documents. Every details such as name of the vendor, authorization number, serial number of the ribbon and date of opening and date of ending should be recorded on the ribbon cartridge. At every instance of loading the machine the vendor shall submit the fully utilized cartridge to the loading officer. The loading officer shall maintain the record of such ribbons machine wise, and at the end of every 2 years destroy them in front of two witnessess.

11. *General conditions.*—

1. The authorized user must take adequate steps to guard against the fraudulent use of the machine, in particular he must have the detachable meter, disconnected from the body of the machine wherever possible and kept by a responsible person under lock and key.

2. The machine so authorized shall be utilized for franking/impressing stamps, only for which the authorization is granted.

3. The authorized vendor shall ensure that the franking machine is used regularly, unless there are unavoidable circumstances beyond control. In no case machine should be kept without use for more than one month, without any valid reason. The authorized vendor will also ensure that there is no misuse or mishandling of the machine by any one, during the aforesaid period.

4. The authorized user must at all reasonable times allow the authorized officer of the Competent Authority to inspect the machine and the relevant records without notice.

5. The machine shall not be used without valid authorization, even for a single impression. The authorized vendor therefore, should apply for renewal of authorization one month in advance of the expected date of expiry of authorization in force. The authorized vendor not interested in the renewal of the authorization or in case where no application for the renewal is made latest by the 15th of December, the machine shall be deposited in the office of the Competent Authority, on the day the authorization expires. In case of surrender on account of unwillingness to continue, the amount unused at the time of such surrender shall be refunded as "refund of revenue".

6. Any change in the location of the machine including repairs, shall be reported by the authorized vendor to the authorizing authority through the Competent Authority immediately.

7. The authorized vendor shall not sell, transfer or dispose of the machine in any manner whatsoever.

8. The authorized vendor shall also ensure that, the seals on the franking machine are not tampered with, or handled in any manner against the above rule.

9. No persons including any officer other than the officer, officially authorized for the purposed shall break the seal(s) in any way whatsoever.

10. The authorized vendor should immediately stop using the machine and bring the matter to the notice of the Authorizing Authority and the Competent Authority, in the following cases:-

(i) Breaking or tampering of the seals.

(ii) Discrepancy in the meter readings.

12. *Administrative Instructions.*—

1. The Competent Authority shall maintain the following records—

- (i) List of Authorised user in VF-12.
- (ii) Register of Loading/reloading VF-11.

2. The seal if applicable for franking machine and pliers if any for the lead seal for sealing franking machine shall remain in the personal custody of the officer concerned during office hours and in the joint custody of the officer concerned and the Competent Authority after office hours.

3. Precautions shall be taken by the officer concerned and the Competent Authority to see that, the lead seals if any, affixed on the machine by the supplier/repairer or themselves are not possible to be tampered with, without breaking them.

Any instance of breaking of seal or damage of seal suo moto if brought to the notice of the Competent Authority, the Competent Authority after making such enquiries as are deemed necessary satisfy himself that, there is nothing suspicious, and affix new seal. In cases where there is suspicion of misuse of machine the same shall be reported to the Authorising Authority immediately. The Authorising Authority on receiving such information, order investigation and enquiry and pass the order whether the authorization shall be continued or not.

4. The Authorizing Authorities reserve to themselves the right to revoke the authorization at any time, for any deviation from the prescribed conditions inclusive of non use or irregular use of the machine or any misuse of the machine, and take the machine in the custody. The Government of Goa will not be responsible for any losses, which the Authorised user may incur thereby. However, any sum that may be due to the Government of Goa on account of stamp duty shall be forthwith recovered from him. In case the authorized user refuses to pay the amount of

dues, it shall be liable to be recovered as arrears of land revenue.

5. It will be the responsibility of the Authorised Vendor to procure adequate training from the manufacturer about the use of Franking Machine, and obtain suitable instruction in writing from the manufacturer, regarding the operation of the Franking Machine.

6. All the data should be complied by the banks from the various branches and collect the same in the prescribed format and send it to the Chief Controlling Revenue Authority office by 10th of each month.

7. The machine and books of accounts shall be kept open for inspection by the Competent Authority.

8. The authorized vendor shall not refuse franking to any bonafide purchaser requiring franking without specific reason so recorded in writing. Non compliance will be treated as violation of terms and conditions.

9. Any request for change of location/shifting of machines will be entertained only within the prescribed time. The vendor will have to submit the original licence to the licensing authority along with a request for such a change and the complete documentation. Such a change shall be solely at the discretion of the Chief Controlling Revenue Authority.

10. The Loading Officer shall maintain sufficient stock of loading codes based on the average previous consumption. The Machine company shall supply the new codes within three days of the demand made by the Loading Officer. Simultaneously the Loading Officer will be required to supply the codes to the authorized vendor within three days of the receipt of the money for loading of the machine.

*Shri Raajiv Yaduvanshi*, Secretary (Revenue) & Chief Controlling Revenue Authority for Goa.

Porvorim, 14th November, 2006.



VF-1  
Application for authorisation to use a Franking Machine for vending of stamps to the public

From :  
(Name and full address of the applicant)  
Dated:

To,  
Chief Controlling Revenue Authority,  
Secretary (Revenue),  
State of Goa,  
Secretariat, Porvorim-Goa.

Dear Sir,

I/We do hereby apply for the grant of authorisation for the use of the Franking Machine for stamping impression of dies of approved design in respect of **Special Adhesive stamps** on the relevant instruments under **the Indian Stamp Act, 1899**.

I/We require the machine for stamping impressions of **Special Adhesive Stamps** on the relevant instrument to be executed by public for payment of stamp duty.

We are purchasing..... Companies Franking Machine through.....Company, address..... The said machine is approved by the ERTL as guaranteed by the above vending company. Also we have obtained the quotation from the aforesaid company, and the company has shown willingness to supply and install the machine within seven days of primary sanction letter.

The following details of the machine shall be submitted alongwith the licence fees within seven day from the above primary sanction letter:—

No.	Make, Brand and Type of FM(s)	Manufacturing No. of the Machine	Value, which can be loaded/unloaded	Particulars of supplier
1.	In respect of our use the user die shall read as follows:			

I/We hereby declare that the FM(s) will be located at the following address and shall be available for inspection at all reasonable time by any official of the Office of the CCRA M. S. Pune authorised in this behalf without notice. I/We also undertake to not to change location of the Machine without prior permission in writing of the authorising authority.

Proposed Location.....I/We have read the clauses regarding the use of FM incorporated in the order No. .... Dated..... issued by the CCRA as also the conditions for the grant of authorisation thereof including the aforesaid and the following conditions and agree to abide by them and bind myself/ourselves for any action proposed for violation of any of the prescribed conditions without any reservation.

(i) The authorisation of the machine shall be renewed every year.

(ii) I/We shall be responsible for any loss or damage caused to me/us due to misuse of the machine or owing to use of defective machine or a any damage done to the machine.

(iii) I/We dispose off/dismantle any worm out or unserviceable FM in the presence of the authorised official of the Authorising Authority within one month of it having been rendered as such.

(iv) I/We shall ensure regular use the FM unless there are unavoidable circumstances for non use of the same the intimation in respect of which will be given to the authorising authority.

(v) I/We shall take adequate steps to guard against fraudulent use of the FM.

(vi) I/We shall ensure that none of the seals on the FM is tempered with/broken/handled in any way.

(vii) I/We shall also maintain the prescribed records, which will be open to check by any authorised stamp official without notice.

(viii) I/We also agree that the maintenance service and cleaning of the FM or any repairs there to including replacement of any part thereof will be carried out by the supplier or his agent approved by the authorising authority at my/our cost. Before and after repair I/We undertake to take the FM to the Office of the Authorising Authority for removing/resetting the authorisation die. I/We shall make my/our own arrangements through any of the said repairer for removing and resetting the authorisation die before and after repairs, if need to be.

(ix) I/We undertake not to sell, transfer or dispose off in any manner the Franking Machine.

(x) I/We undertake to take the machine at my/our cost and expenses to the Office of Authorising Authority for the purpose and of setting/re-setting the meter or for any other purpose as and when required.

(xi) I/We shall furnish undertaking and Indemnity Bond as prescribed indemnifying Government of Goa against any losses that may be caused on account of negligence on our part or misuse or mishandling of the machine.

The FM of the following particulars is required by me/us :

- I) Make, brand and type of the machine
- II) Supplier
- III) Frank Value
- IV) Denomination of Frank
- V) Lock up point
- VI) Other description, if any
- VII) Particulars of the manufacturer

Signature of the Applicant  
Name of signatory  
Seal

**Recommendation of the supplier:—**

Above details are correct and the franking machine will be supplied as per the make and in the scheduled time.

Authorised signatory  
Seal

VF-2

**UNDERTAKING AND INDEMNITY BOND**

This **INDEMNITY BOND** is made and executed at ..... on this ..... day of ..... 2006 by ..... registered under ..... Act having registration No ..... and having registered office at ..... represented by Shri/Shrimati ..... , age ..... years, Official Designation ..... hereinafter referred to or called as **THE AUTHORISED USER/VENDOR** (which expression unless repugnant to the context or meaning thereof shall mean and include ..... (As suitable for concerned party)

**IN FAVOUR OF**

THE GOVERNOR OF Goa acting through the Chief Controlling Revenue Authority, State of Goa. Porvorim, Goa hereinafter referred to or called as **THE GOVERNMENT** (which expression unless repugnant to the context or meaning thereof shall mean and include Government of Goa and its duly authorised representatives)

**WHEREAS**

A. The Authorised User/Vendor is carrying on the business of ..... has approached the Government for the use of machine to impress ..... non-judicial stamps, required for their own use/to vend to the public.

B. And, the Authorised User/Vendor is ready to pay the stamp duty in advance and also pay the cost of the machine directly to the manufacturer or as may be prescribed by the Government.

C. And in order to expedite the process of stamping of the relevant instruments, the Government has decided to permit the Authorised User/Vendor to use Machine to impress aforesaid non-judicial stamps to denote payment of stamp duty, on certain conditions.

D. And the Authorised User/Vendor has agreed to fulfil all the conditions as required by law, and also to undertake and keep indemnified the Government against all or any losses suffered by the Government due to any mishandling, misconduct, negligence or any irregularity of any kind whatsoever caused by the Authorised User/Vendor.

E. And the Government, before placing the order with the manufacturer for supply of Machine to the authorised User/ /Vendor deems it necessary to get assured and indemnified from the Authorised User/Vendor as to obedience and observance of terms and conditions that are prescribed by the Government vide C.C.R.A.'s order bearing No..... dated..... for the use of the Franking Machine.

F. The Authorised User/Vendor to fulfil the aforesaid requirement and in order to undertakes, and indemnify the Government, is executing this presents as follows :-

**Now therefore this deed of undertaking cum indemnify bond witnesseth as follows:—**

1. The Authorised User/Vendor hereby undertakes that the Franking Machine(s) will be located at the following address..... and shall be available for inspection at all reasonable times by any official of the Office of the Chief Controlling Revenue Authority, Maharashtra State, Pune or any officer authorised by him in this behalf without notice. The Authorised User/Vendor also undertakes not to change location of the machine without prior permission in writing of the Authorising Authority.

2. The Authorised User/Vendor undertakes to pay the authorisation fee from time to time as prescribed by the Government for allowing the Authorised User/Vendor to use the Machine for payment of stamp duty.

3. The Authorised User/Vendor undertakes to abide by all the terms and conditions as may be prescribed by the Government from time as to the use of the Machine and for authorisation thereof.

4. The Authorised User/Vendor shall surrender any worn out or unserviceable Machine parts to the authorising authority or any officer authorised by him immediately on replacement.

5. The Authorised User/Vendor shall ensure regular use of the Franking Machine unless there are unavoidable circumstances for non-use of the same the intimation in respect of which will be given to the Authorising Authority, failing which the machine shall vest in the authorising authority and shall stand confiscated.

6. The Authorised User/Vendor undertakes to pay the required stamp value in advance to the Government and accordingly the Government will load/increment the machine for that value.

7. The Authorised User/Vendor undertakes to send the data entry for utilisation of the machine on each working day to the officer to whom he is directed to supply the information. The Authorised User/Vendor undertakes that, he shall not complain if the machine is locked for the reasons of non-compliances of any of the conditions inclusive of sending the data entry in the prescribed time limit.

8. The Authorised User/Vendor undertakes that, the Authorised User/Vendor or its employees or any persons acting through them directly or indirectly will not dismantle or assemble the machine or to disturb the machine in any manner whatsoever.

9. The Authorised User/Vendor hereby undertakes to keep the Government always indemnified against all or any of the losses, or any third party risk arising out of any mishandling, misconduct, negligence or any irregularity of any kind whatsoever caused by the Authorised User/Vendor while handling or using the Machine.

IN WITNESS WHEREOF THE AUTHORISED USER/VENDOR HEREIN HAVE SET AND SUBSCRIBED ITS RESPECTIVE HANDS AND SEALS ON THE DAY, MONTH AND YEAR FIRST HEREINABOVE WRITTEN.

SIGNED, SEALED AND DELIVERED.

By within names Authorised User/Vendor

In the presence of :

1 Signature:

Name :

Address :

2 Signature :

Name :

Address :

VF-3

Letter for specimen signature

Dated :—

The Chief Controlling Revenue Authority, State of Goa.  
Secretary (Revenue), Government of Goa.  
Secretariat, Porvorim, Goa.

Dear Sir,

**Subject :- Our application for licence to use a Stamp Duty Franking Machine.**

We refer to our above application. Accordingly we appoint the following authorised signatories.

1	<div>PHOTO</div>	Name Designation Specimen Signature Attested by Signature
2	<div>PHOTO</div>	Name Designation Specimen Signature Attested by Signature
3	<div>PHOTO</div>	Name Designation Specimen Signature Attested by Signature

The documents related to the Franking Machine would be signed by any one of the above personnel. Any changes in the above would be informed to your office immediately.

We therefore request you to accord your permission at your earliest and oblige.

Thanking you,

Yours faithfully,

(Authorised Signature)

\_\_\_\_\_

VF-4

Letter for Authorised Bank Personnel

To,  
The Chief Controlling Revenue Authority, State of Goa,  
Secretary (Revenue), Government of Goa.  
Secretariat, Porvorim-Goa.

**Subject:** Authorising Mr./Mrs./Miss \_\_\_\_\_ as a single point contact person for  
\_\_\_\_\_ Bank.

Dear Sir,

I on behalf of \_\_\_\_\_ Bank do hereby authorise Mr./Mrs./Miss. \_\_\_\_\_ designation \_\_\_\_\_ who will be looking, after the franking operations, and will act as our representative, while interacting with your office. Any change in the authorised personnel will be duly reported to you. It will be the sole responsibility of the bank to made such intimations. We are aware that any lapse in this regard will render the cancellation of our license.

Thanking you,

Yours faithfully,

Photo  
(Single  
point  
contact  
person)

Attested by

(Company Secretary/Competent Authority)

(Company Secretary/Competent Authority)

VF-5

### Register of sale of Stamps, by Machine Impressions

Date	Serial No. (this No. shall always be written below each impressions)	Amount of stamp duty impressed	Name of the person for whom stamp duty is collected/also name of the person paying the stamp duty on behalf of any person, if any	Residence of the person for whom stamp duty is paid	Signature or left thumb mark of the client or his agent	Signature of the issuing officer
1	2	3	4	5	6	7

VF-6

### FRANKING MACHINE REGISTER REGARDING POSTING

#### TITLE PAGE

Name of the Authorised Vendor \_\_\_\_\_  
 Address of Authorising Authority \_\_\_\_\_  
 Authorisation No. and date \_\_\_\_\_  
 Machine No. \_\_\_\_\_  
 Model No. \_\_\_\_\_  
 Value of frank/impressions which can be loaded at one time \_\_\_\_\_  
 Kind of stamps authorised to be impressed \_\_\_\_\_  
 Particulars of the Supplier \_\_\_\_\_

#### Inside entries

Machine No.:

Authorisation No.

Sr. No.	Date	Opening Reading	Value Loaded	Total of (3+4)	Particulars of the instrument	Value impressed	Balance value	Impressed by
1	2	3	4	5	6	7	8	9

VF-7

Machine Record Book for Authorised Vendor

TITLE PAGE

Book No. ....

Name and Address of Authorised User/Vendor .....

**Particulars of the machine :-**

(i) Name and address of the supplier .....

(ii) Model .....

(iii) No. of the Machine .....

(iv) Frank Value (Max. amount that can be loaded at time) .....

Address of the Authorising Authority :

Particulars of Authorisation No.:

Date of delivery of Machine :

PARTICULARS OF THE RENEWAL OF THE AUTHORISATION

Date	Period of renewal from	Period of renewal to	Signature of the renewing authority
1	2	3	4

Date	Last balance	Amount remitted	Details of remittance	Meter reading before setting	Meter reading after setting	Signature of the setting officer	Signature of C. A.
1	2	3	4	5	6	7	8

VF-8

**Certificate of fitness after repairs (and before putting to use) of the Franking Machine used for Franking Stamps for payment of stamp duty**

- I. Particulars of the Feanking Machine:
- I. Name and address of the authorised user/vendor:
- II. Name and address of the Supplier:
- III. Manufacturing No. of the Machine:
- IV. Model of the Machine :
- V. Authorisation No. and date :
- VI. Date from which the machine is in use:
- VII. Particulars of Authorising Authority:

II. **This is to certify that the Franking Machine, of above particulars has been technically examined and repaired by me and report in respect of the same on the following points, is as under :**

- I. Meter
- II. Displaying indicators:
- III. Locking point (s):
- IV. Sealing point (s):
- V. Impressions of the Value Die:
- VI. Whether there is any deviation in any part of the machine from the approved model:
- VII. Whether the machine is technically sound and fool proof:
- VIII. Any other defects noticed in the machine:

*Signature of the Mechanic*

Dated :-

I have satisfied myself personally the correctness of the aforesaid report and I agree/do not agree with the same for the following reasons :

*Signature of the Authorised  
Representative of the Manufacturer/dealer*

Dated :-

\_\_\_\_\_

VF-9

Office of the Secretary (Revenue) and Chief Controlling Revenue Authority, State of Goa, Porvorim, Goa

*Authorisation for the use of Franking Machine for payment of Stamp Duty*

No. D-5/STP(V)/C.R./

Date of issue:-

I hereby grant an authorisation to \_\_\_\_\_ to use Franking Machine to be supplied by \_\_\_\_\_ for the purpose of franking stamps on relevant instruments under the provisions of Indian Stamp Act, 1899 as applicable to Goa and the Rules made thereunder. **The authorisation is valid upto** \_\_\_\_\_

2. The following are the particulars of the Franking Machine approved for supply to the user named hereinabove :-

- I. Name and address of the manufacturer:
- II. Name and address of the Supplier:
- III. Make or brand of the machine:
- IV. Model of the machine:
- V. Manufacturing No. of the machine:
- VI. No. of meters, if any:
- VII. Range of Frank:
- VIII. Maximum amount to be loaded at one time particulars of user's die:
- IX. Kind of stamp authorised to be impressed:
- X. Address (where the meter will be kept):

Specimen Signature form is enclosed herewith.

The authorisation is granted on the conditions set forth for the purpose in order No. \_\_\_\_\_ dated \_\_\_\_\_ issued by the Chief Controlling Revenue Authority, State of Goa, Porvorim, Goa a copy of which is enclosed. These conditions are subject to modifications/revision from time to time by the Chief Controlling Revenue Authority, State of Goa, Porvorim, Goa and the authorised user will be bound to abide by such modified/revised conditions.

Chief Controlling Revenue Authority,  
State of Goa, Porvorim-Goa.

To,  
The Authorised Vendor.

Copy to:

- (1) The Director of Accounts,
- (2) The Collector .....
- (3) The Supplier.

VF-10

\_\_\_\_\_

INDENT

Dated:

To,  
The Director of Accounts,  
Panaji-Goa.

Indent on the Director of Accounts for the under mentioned stamps required by M/s \_\_\_\_\_  
Authorised user of the Franking Machine on payment by DD/PO/RBI Cheque No. \_\_\_\_\_ dated \_\_\_\_\_  
drawn on \_\_\_\_\_ for Rs. \_\_\_\_\_ towards loading in Franking Machine.

#### Description

Authorisation No.:  
Model & Machine No.:  
Type of stamps: Special Adhesive Stamps:  
Balance amount in the machine:  
(Sign and Stamp):  
Authorised User:

#### FOR OFFICE USE ONLY

Receipt No. & Date:

Balance amount in the machine at the time of indenting:

Amount to be loaded:

n(minus) 1% Commission:

(minus) Amount of refund as per sanction No.: \_\_\_\_\_

dated: \_\_\_\_\_

Net amount of PO No. \_\_\_\_\_ dated: \_\_\_\_\_

Total reading till the date:

Remarks:



Clerk	A/C Officer/S.R. Grade-I	Dy. Director of Accounts	Director of Accounts
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VF-11

### REGISTER OF LOADING/RELOADING

(To be maintained at the, Office of the Competent Authority)

Make & Machine No.:.....

Vendor:.....

Authorisation No.: .....

Valid upto: .....

Kind of stamps authorised to be impressed :.....

Date	Opening Reading	Amount remitted	Receipt/Challan No.	Amount loading	Reading after loading as in Column 5	Loading Officer's signature	Operator's User's signature
1	2	3	4	5	6	7	8

VF-12

### LIST OF AUTHORISED VENDOR

Sr. No.	Name of the authorised vendor	Authorisation No. and date	Model and No. of Machine	Kind of Stamp authorised to be impressed	Signature of Authorising Authority
1	2	3	4	5	6